

ENTERED

March 17, 2017

David J. Bradley, Clerk

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

UNITED STATES OF AMERICA,)	
)	Case No. 4:17-cv-00069
Plaintiff,)	
)	
v.)	
)	
JUBILEE GROUP HOME, INC.,)	
CHRIS C. ULASI, MICHAEL UMEORAH,)	
ANGELA UMEORAH, and)	
NINA U. DENCHUKWU,)	
)	
Defendants.)	

PERMANENT INJUNCTION BY CONSENT

THIS MATTER is before the Court on the Joint Motion for Permanent Injunction by Consent made by the Plaintiff, United States of America and by Defendants, Jubilee Group Home, Inc., Chris C. Ulasi, Nina U. Denchukwu, Michael Umeorah and Angela Umeorah (collectively, "Defendants").

The Court having reviewed the submissions, as stipulated and consented to by the parties and being fully advised in the premises, hereby FINDS as follows:

1. Plaintiff, the United States of America, has filed a complaint seeking a permanent injunction against Defendants under 26 U.S.C. § 7402(a).
2. Defendants admit for purposes of this injunction that the Court has personal jurisdiction over them and subject matter jurisdiction over this matter but without admitting any of the other allegations in the complaint.
3. Defendants waive the entry of findings of fact and conclusions of law and voluntarily consent to the entry without further notice of this permanent injunction under 26 U.S.C. § 7402(a) and agree to be bound by its terms.

4. Defendants further understand and agree that:
 - a. This Judgment and Permanent Injunction by Consent will be entered under Fed. R. Civ. P. 65 and will result in the entry, without further notice, of a Final Judgment against them in this matter;
 - b. Defendants waive any right they may have to appeal from this Judgment and Permanent Injunction by Consent;
 - c. The Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this Permanent Injunction by Consent;
 - d. If Defendants violate this injunction, they may be subject to civil and criminal sanctions for contempt of court;
 - e. The United States may conduct full post-judgment discovery to monitor compliance with this injunction; and
 - f. Entry of this Permanent Injunction by Consent resolves only this civil injunction action, and neither precludes the United States, or any of its agencies, from pursuing any other current or future matters or proceedings, nor precludes Defendants from contesting their liability in any other matter or proceeding.

Accordingly, it is hereby ORDERED that the Joint Motion for Entry of Permanent Injunction by Consent is GRANTED.

It is FURTHER ORDERED pursuant to 26 U.S.C. § 7402(a) that:

- A. Defendants Jubilee Group Home, Inc., Chris C. Ulasi, Nina U. Denchukwu, Michael Umeorah and Angela Umeorah, and any other business Chris C. Ulasi, Nina U. Denchukwu, Michael Umeorah and Angela Umeorah operate or may come to operate, are required to deposit in an appropriate federal depository bank, in accord with federal

deposit regulations, withheld employee income tax, withheld employee FICA tax, and employer FICA tax, all as required by the Internal Revenue Code;

- B. Chris C. Ulasi, Nina U. Denchukwu, Michael Umeorah and/or Angela Umeorah, are required to sign and deliver affidavits to IRS Revenue Officer, Frank Nwobodo, via facsimile, mail or personal delivery at 8701 S. Gessner Drive, Stop 5438 HAL, Houston, Texas 77074, or to some other person or location designated by the IRS, no later than the first day of each month, verifying that the requisite deposits of withheld income tax, withheld FICA tax, and employer FICA tax have been made in a timely manner;
- C. Defendants Jubilee Group Home, Inc., Chris C. Ulasi, Nina U. Denchukwu, Michael Umeorah and Angela Umeorah, and any other business Chris C. Ulasi, Nina U. Denchukwu, Michael Umeorah and Angela Umeorah operate or may come to operate, are required to timely file all employment (Form 941) and unemployment (Form 940) tax returns coming due after the date of the injunction, and provide copies of the filed returns to IRS Revenue Officer, Frank Nwobodo, via facsimile, mail or personal delivery at 8701 S. Gessner Drive, Stop 5438 HAL, Houston, Texas 77074, or to some other person or location designated by the IRS, within 5 days of filing;
- D. Defendants Jubilee Group Home, Inc., Chris C. Ulasi, Nina U. Denchukwu, Michael Umeorah and Angela Umeorah, and any other business Chris C. Ulasi, Nina U. Denchukwu, Michael Umeorah and Angela Umeorah operate or may come to operate, are required to timely pay all required outstanding liabilities due on each return required to be filed coming due after the date of this injunction;
- E. Chris C. Ulasi, Nina U. Denchukwu, Michael Umeorah and Angela Umeorah are required for the next five years beginning the date of the Injunction, to provide written notification

to IRS Revenue Officer, Frank Nwobodo, via facsimile, mail or personal delivery at 8701 S. Gessner Drive, Stop 5438 HAL, Houston, Texas 77074, or to some other person or location designated by the IRS, if he or she intends, within that five-year period, to form, incorporate, own or work in a managerial capacity for another or a successor business entity;

- F. Defendants Jubilee Group Home, Inc., Chris C. Ulasi, Nina U. Denchukwu, Michael Umeorah and Angela Umeorah are enjoined from assigning and/or transferring money or property to any other entity to have that entity pay the salaries or wages of the employees, except for a payroll services provider approved in advance by counsel for the United States;
- G. Defendants Jubilee Group Homes, Inc., Chris C. Ulasi, Nina U. Denchukwu, Michael Umeorah and Angela Umeorah are enjoined from assigning and/or transferring property or making any payments after the injunction is issued, until deposits of employment taxes, as well as withholding liabilities, and unemployment taxes coming due after issuance of the injunction, are first paid to the Internal Revenue Service;
- H. Defendants Jubilee Group Homes, Inc., Chris C. Ulasi, Nina U. Denchukwu, Michael Umerorah and Angela Umeorah, are to permit a representative from the Internal Revenue Service to inspect its books and records within two days notice;
- I. Defendants Jubilee Group Homes, Inc., Chris C. Ulasi, Nina U. Denchukwu, Michael Umerorah and Angela Umeorah and any other business Chris C. Ulasi, Nina U. Denchukwu, Michael Umeorah and Angela Umeorah operate or may come to operate, are required to timely file with the Internal Revenue Service and the United States Social Security Administration, and issue to their employees, accurate IRS Forms W-2;

- J. Defendants Jubilee Group Homes, Inc., Chris C. Ulasi, Nina U. Denchukwu, Michael Umerorah and Angela Umeorah and any other business Chris C. Ulasi, Nina U. Denchukwu, Michael Umeorah and Angela Umeorah operate or may come to operate, are enjoined from closing its bank account after the Internal Revenue Service issues a levy on the bank account;
- K. If Defendants violate any part of this injunction, the United States or the IRS shall send written notification of the violation to Defendants at the time of the violation. If the violation is not cured within 10 days after the notification is sent, Defendants will be in default of this injunction.
- a. Proper “cures” include making a late tax deposit and all accruals on such tax, paying delinquent tax shown on a return and all accruals on such tax, filing a delinquent tax return, and providing a delinquent notification with Revenue Officer Frank Nwobodo.
 - b. If Defendants violate this injunction more than three times, and the United States or IRS sends three separate written notification of those violations, the United States or IRS shall no longer be obligated to send written notification of a violation.
 - c. After the third notification, the Defendants will be in default of this injunction immediately upon additional violations.
 - d. Defendants agree if they are in default of his injunction, Jubilee Group Homes, Inc., Chris C. Ulasi, Nina U. Denchukwu, Michael Umerorah and Angela Umeorah and any other business Chris C. Ulasi, Nina U. Denchukwu, Michael

Umeorah and Angela Umeorah operate or may come to operate, will cease doing business immediately.



LEE H. ROSENTHAL
United States District Judge

This Permanent Injunction by Consent is consented to by:

KENNETH MAGIDSON
United States Attorney

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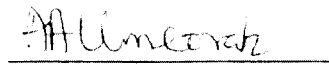


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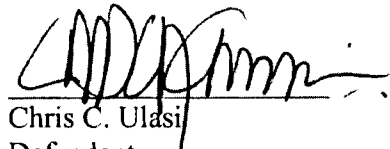
NINA U. DENCHUKWU



Michael Umeorah
Defendant



Angela Umeorah
Defendant



Chris C. Ulasi
Defendant



Nina U. Denchukwu
Defendant